Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

(Currently Amended) Spinel ferrimagnetic particles, a composition formula
of which when prepared is (CoO)_{0.5-x}(NiO)_{0.5-y}(MO)_{x+y} • n/2(Fe₂O₃) (M is a bivalent metal
except Co and Ni), where,

a value of n (molar ratio) = Fe/(Co + Ni + M) is 2.0 < n < 3.0, which is larger than stoichiometric amount (n = 2) of a spinel ferrite and less than that of 1.5 times, and,

values of said x, y satisfy 0 = x < 0.5, 0 = y < 0.5, 0 = y < 0.5, 0 < x+y < 0.5, wherein.

also, superparamagnetic fine particles contained in said spinel ferrimagnetic particles produced by coprecipitation is 5 % by mass or less.

- (Previously Presented) The spinel ferrimagnetic particles according to claim 1, wherein said M is a metal selected from either Zn or Mn.
- (Previously Presented) The spinel ferrimagnetic particles according to claim 1, wherein:

the value of said n is 2.2 < n < 2.8;

the values of said x, y satisfy 0 = x < 0.2, 0 = y < 0.2, 0.01 < x+y < 0.2; and

superparamagnetic fine particles contained in said spinel ferrimagnetic particles is 2 % by mass or less.

- 4. (Previously Presented) The spinel ferrimagnetic particles according to claim 1, wherein coercivity is 239 637 [kA/m] and saturation magnetization is 50.3×10^{-6} 88.0×10^{-6} [Wb•m/kg].
- (Currently Amended) The spinel ferrimagnetic particles according to claim 1, prepared through a forming process comprising the steps of:

preparing mixed solutions by mixing each solution containing iron, cobalt, nickel and said M as water soluble metallic salt, respectively, by satisfying said conditions of x, y, n;

preparing solutions containing coprecipitation substance by adding an alkaline aqueous solution to said mixed solutions and adjusting pH value to be $\frac{12.0 - pH - 14.0}{12.0 - pH} = 14.0$; and

producing fine particles by heat-treating said solutions containing coprecipitation substance at 80 °C-120 °C, and then performing filtration, washing and drying.

- 6. (Original) The spinel ferrimagnetic particles according to claim 5, wherein said step of preparing said solutions containing coprecipitation substance is a step of preparing solutions containing coprecipitation substance by adjusting pH values to 13.0 < pH < 13.7.
- (Previously Presented) A magnetic recording medium containing said spinel ferrimagnetic particles according to claim 1.